

SENATE RECORD VOTE ANALYSIS

106th Congress
1st Session

Vote No. 244

July 30, 1999, 1:09 p.m.
Page S-9902 Temp. Record

TAXPAYER REFUND ACT/Less IRA Relief, Tax Break for Computer Classes

SUBJECT: Taxpayer Refund Act of 1999 . . . S. 1429. Conrad motion to waive section 305 of the Budget Act for the consideration of the Conrad amendment No. 1439.

ACTION: MOTION REJECTED, 46-54

SYNOPSIS: As reported, S. 1429, the Taxpayer Refund Act of 1999, will give back to the American people \$792 billion of the \$3.3 trillion in surplus taxes that the Congressional Budget Office (CBO) has projected that the Federal Government will collect over the next 10 years. The projection is based on assumptions of 2.4-percent average annual growth in the economy, no growth in discretionary spending after 2002, and entitlement spending growth as required under current law. Approximately \$1.9 trillion of the surpluses will be Social Security surpluses (Republicans have been attempting to defeat a Democratic filibuster of a proposal to protect those surpluses from being spent; see vote Nos. 90, 96, 166, 170, 193, and 211). After protecting the Social Security surpluses and providing tax relief of \$792 billion, \$505 billion will remain for additional spending or debt reduction. The average growth rate over the past 50 years has been 3.4 percent. The current growth rate is around 4 percent. If the 3.4-percent average rate is maintained for the next 10 years, then (using the CBO rule-of-thumb chart from Appendix C of the January 1999 Economic and Budget Outlook) the surplus will be roughly \$4.9 trillion, not \$3.3 trillion. Key tax relief provisions include that the bottom tax rate will be lowered to 14 percent and expanded (providing \$297.5 billion in tax relief over 10 years) and the tax burden on families will be cut (providing \$221.7 billion in tax relief). Tax relief will also be given to encourage saving for retirement, to make education and health care more affordable, to lower death taxes, and to lower taxes on small businesses.

The Conrad amendment would provide a tax credit of up to 20 percent of costs incurred by employers sending their employees to information technology classes. A cap of \$6,000 per employee per year would be imposed. To offset the cost the amendment would strike tax benefits in the bill for people to enhance their retirement incomes.

All votes after vote No. 233 were on amendments or motions that were made after all debate time had expired. However, 2 minutes of debate were allowed before each vote by unanimous consent, some statements were inserted in the record, and some

(See other side)

YEAS (46)			NAYS (54)		NOT VOTING (0)	
Republicans (1 or 2%)	Democrats (45 or 100%)		Republicans (54 or 98%)	Democrats (0 or 0%)	Republicans (0)	Democrats (0)
Abraham	Akaka	Kennedy	Allard	Hutchinson		
	Baucus	Kerrey	Ashcroft	Hutchison		
	Bayh	Kerry	Bennett	Inhofe		
	Biden	Kohl	Bond	Jeffords		
	Bingaman	Landrieu	Brownback	Kyl		
	Boxer	Lautenberg	Bunning	Lott		
	Breaux	Leahy	Burns	Lugar		
	Bryan	Levin	Campbell	Mack		
	Byrd	Lieberman	Chafee	McCain		
	Cleland	Lincoln	Cochran	McConnell		
	Conrad	Mikulski	Collins	Murkowski		
	Daschle	Moynihan	Coverdell	Nickles		
	Dodd	Murray	Craig	Roberts		
	Dorgan	Reed	Crapo	Roth		
	Durbin	Reid	DeWine	Santorum		
	Edwards	Robb	Domenici	Sessions		
	Feingold	Rockefeller	Enzi	Shelby		
	Feinstein	Sarbanes	Fitzgerald	Smith, Bob (I)		
	Graham	Schumer	Frist	Smith, Gordon		
	Harkin	Torricelli	Gorton	Snowe		
	Hollings	Wellstone	Gramm	Specter		
	Inouye	Wyden	Grams	Stevens		
	Johnson		Grassley	Thomas		
			Gregg	Thompson		
			Hagel	Thurmond		
			Hatch	Voinovich		
			Helms	Warner		

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

amendments and motions were debated prior to being offered or made. Senator Nickles raised a point of order that the motion violated section 305 of the Budget Act. Senator Conrad then moved to waive section 305 of the Budget Act for the consideration of the amendment. Generally, those favoring the motion to waive favored the amendment; those opposing the motion to waive opposed the amendment.

NOTE: A three-fifths majority (60) vote of the Senate is required to waive section 305 of the Budget Act. After the failure of the motion to waive, the point of order was upheld and the amendment thus fell.

Those favoring the motion to waive contended:

This amendment would address the critical shortage in information technology workers that the Commerce Department tells us that the United States will have in the next 10 years. The shortage this year alone is 34,000; over 10 years it will be 130,000. High-technology companies in America support this amendment. We urge our colleagues to support it as well.

Those opposing the motion to waive contended:

This amendment would give a special, sweetheart deal to the information technology (IT) industry by saying it would let IT companies cut their tax bills by up to \$6,000 for each employee they teach how to use a computer. No other industry would get this help; steel workers, auto workers, factory workers, and everyone else in America would have to be trained at their employers' expense without any special tax credit from the Federal Government. The IT industry is doing extremely well; companies like Microsoft can afford to train their own employees. We urge the rejection of this amendment.